

***TUSCARAWAS COUNTY HEALTH DEPARTMENT***

**TUSCARAWAS COUNTY, OHIO**

**AUDIT REPORT**

**For the Year Ended December 31, 2017**







# Dave Yost • Auditor of State

Board of Health  
Tuscarawas County Health Department  
897 East Iron Avenue  
Dover, Ohio 44622

We have reviewed the *Independent Auditor's Report* of the Tuscarawas County Health Department, Tuscarawas County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Tuscarawas County Health Department is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

July 9, 2018

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**TUSCARAWAS COUNTY HEALTH DEPARTMENT**  
**TUSCARAWAS COUNTY, OHIO**  
**Audit Report**  
**For the year ended December 31, 2017**

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**INDEPENDENT AUDITOR'S REPORT**

Tuscarawas County Health Department  
Tuscarawas County  
897 East Iron Avenue  
Dover, Ohio 44622

To the Board of Health:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Tuscarawas County Health Department, Tuscarawas County, Ohio (the Department), as of and for the year ended December 31, 2017.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as our evaluation of the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the Department prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Department does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

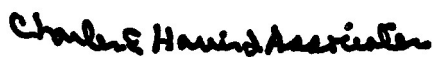
In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Department as of December 31, 2017, and the respective changes in financial position thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Tuscarawas County Health Department, Tuscarawas County, Ohio, as of December 31, 2017, for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2018, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.  
May 25, 2018



**TUSCARAWAS COUNTY HEALTH DEPARTMENT  
TUSCARAWAS COUNTY, OHIO  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES (Regulatory Cash Basis) - ALL GOVERNMENTAL FUND TYPES  
For the Year Ended December 31, 2017**

	Governmental Fund Types			Total - (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Cash Receipts:</b>				
Taxes	\$ 1,137,290	-	-	\$ 1,137,290
Charges for Services	697,552	\$ 753,359	-	1,450,911
Subdivisions	25,000	-	\$ 25,000	50,000
Fines, Licenses, and Permits	-	390,347	-	390,347
Grants	76,839	900,222	-	977,061
Intergovernmental	172,967	-	-	172,967
Miscellaneous	67,668	48,453	-	116,121
<b>Total Cash Receipts</b>	<b>2,177,316</b>	<b>2,092,381</b>	<b>25,000</b>	<b>4,294,697</b>
<b>Cash Disbursements:</b>				
Salaries	1,105,065	1,149,504	-	2,254,569
Fringe Benefits	332,734	402,772	-	735,506
Supplies	211,508	74,968	192	286,668
Remittance to State	71,928	117,753	-	189,681
Equipment	10,938	26,911	-	37,849
Contracts - Services	388,555	333,862	510	722,927
Travel	11,569	18,635	-	30,204
Other	43,621	10,632	-	54,253
Capital Outlay	-	-	6,383	6,383
<b>Total Cash Disbursements</b>	<b>2,175,918</b>	<b>2,135,037</b>	<b>7,085</b>	<b>4,318,040</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>1,398</b>	<b>(42,656)</b>	<b>17,915</b>	<b>(23,343)</b>
<b>Other Financing Sources/(Uses):</b>				
Transfers-In	-	80,350	-	80,350
Transfers-Out	(80,350)	-	-	(80,350)
Advances-In	10,800	7,200	-	18,000
Advances-Out	(7,200)	(10,800)	-	(18,000)
<b>Total Other Financing Sources/(Uses)</b>	<b>(76,750)</b>	<b>76,750</b>	<b>-</b>	<b>-</b>
<b>Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses</b>	<b>(75,352)</b>	<b>34,094</b>	<b>17,915</b>	<b>(23,343)</b>
<b>Fund Balance, January 1, 2017</b>	<b>3,537,842</b>	<b>768,309</b>	<b>31,782</b>	<b>4,337,933</b>
<b>Fund Cash Balance December 31, 2017</b>				
Restricted	-	802,403	49,697	852,100
Assigned	237,308	-	-	237,308
Unassigned	3,225,182	-	-	3,225,182
<b>Fund Balance, December 31, 2017</b>	<b>\$ 3,462,490</b>	<b>\$ 802,403</b>	<b>\$ 49,697</b>	<b>\$ 4,314,590</b>

See accompanying Notes to the Financial Statements.

# Tuscarawas County Health Department

*Tuscarawas County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2017*

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## **Note 1 - Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Tuscarawas County Health Department, Tuscarawas County, (the Department) as a body corporate and politic. A five-member Board and a Health Commissioner govern the Department. The Department's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits.

### ***Public Entity Risk Pool***

The Department participates in a public entity risk pool (PEP). Note 9 to the financial statements provides additional information for this entity.

The Department's management believes these financial statements present all activities for which the Department is financially accountable.

## **Note 2 - Summary of Significant Accounting Policies**

### ***Basis of Presentation***

The Department's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, organized on a fund type basis.

### ***Fund Accounting***

The Department uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Department are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Department for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Department had the following significant Special Revenue Funds:

***Women, Infants, and Children (WIC) Fund*** - This is a Federal grant fund that accounts for the Special Supplemental Nutrition Program.

***Alcohol Fund*** - This fund is used to account for the purchase of services and Medicaid match for an alcohol and other drug prevention and outpatient treatment program

***Capital Project Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Permanent Improvement Fund is the Department's only capital project fund.

**Tuscarawas County Health Department**  
*Tuscarawas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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**Note 2 - Summary of Significant Accounting Policies – (Continued)**

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires the Department to budget each fund annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of and appropriations may not exceed estimated resources. The Department Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

***Encumbrances*** The Ohio Revised Code requires the Department to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2017 budgetary activity appears in Note 3.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Department must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Department classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**Tuscarawas County Health Department**  
*Tuscarawas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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**Note 2 - Summary of Significant Accounting Policies – (Continued)**

***Fund Balance – (Continued)***

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** The Board can *commit* amounts via formal action (resolution). The Department must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a Department official delegated that authority by resolution, or by State Statute. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenues and appropriations in the subsequent year’s appropriated budget in the General Fund.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Department applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Note 3 - Budgetary Activity**

Budgetary activity for the year ending December 31, 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,988,415	\$2,177,316	\$188,901
Special Revenue	2,124,151	2,172,731	48,580
Capital Projects	25,000	25,000	0

**Tuscarawas County Health Department**  
*Tuscarawas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

**Note 3 - Budgetary Activity – (Continued)**

2017 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$3,575,430	\$2,493,576	\$1,081,854
Special Revenue	2,704,775	2,260,771	444,004
Capital Projects	26,713	7,685	19,028

**Note 4 - Deposits and Investments**

As required by the Ohio Revised Code, the Tuscarawas County Treasurer is custodian for the Department's deposits. The County's deposit and investment pool holds the Department's assets, valued at the Treasurer's reported carrying amount.

**Note 5 – Subdivision Receipts**

The County Budget Commission apportions revenue for the fiscal year among the townships and municipal corporations composing the Department, based on their taxable property valuations. The County withholds the apportioned amounts from property tax settlements and distributes it to the Department. These amounts are reported as intergovernmental apportionment receipts in the financial statements.

**Note 6 – Intergovernmental Funding**

The County apportions the excess of the Department's appropriations over other estimated receipts among the townships and municipalities composing the Department, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the Department. The financial statements present these amounts as intergovernmental receipts.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the Department with sufficient funds for health programs. The levy generated \$1,290,503 in 2017 which includes \$153,213 in state reimbursements. The financial statements present these amounts in property taxes and intergovernmental receipts.

**Note 7 – Property Taxes**

Property taxes are levied, assessed and collected on a calendar year basis. They include amounts levied against all real and public utility, located in the areas served by the Department. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the Tuscarawas County Auditor at 35% of appraised market value. All property is required to be revalued every six year. The last revaluation for the Department was completed in 2016.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is usually due December 31, with the remainder payable June 20.

## **Tuscarawas County Health Department**

*Tuscarawas County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2017*

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### **Note 7 – Property Taxes – (Continued)**

Public utility real and public utility personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Real property is assessed at 35% of market value and public utility personal property is assessed at 100% of market value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The Tuscarawas County Treasurer collects property taxes on behalf of the Department. The Tuscarawas County Auditor remits the collected taxes to the Department. Tax settlements are made each March and August for real property taxes and each June and October for personal property.

### **Note 8 – Interfund Balances**

#### *Advances*

Outstanding advances at December 31, 2017, consisted of \$800 and \$6,400 advanced to Food Service Operation and Safe Communities Funds, respectively, to provide working capital for operations or projects.

### **Note 9 – Risk Management**

The Department is exposed to various risks of property and casualty losses, and injuries to employees.

The Department insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Department belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

#### Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2017, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

#### Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2017.

**Tuscarawas County Health Department**  
*Tuscarawas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

**Note 9 – Risk Management – (Continued)**

	<u>2017</u>
Assets	\$44,452,326
Liabilities	(13,004,011)
Net Position	\$31,448,315

At December 31, 2017 the liabilities above include approximately \$11.8 million of estimated incurred claims payable. The assets above also include approximately \$11.2 million of unpaid claims to be billed. The Pool’s membership increased to 527 members in 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017, the Department’s share of these unpaid claims collectible in future years is approximately \$14,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<b><u>2017 Contributions to PEP</u></b>
<b>\$21,802</b>

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year’s contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**Note 10 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The Department’s employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the Department contributed an amount equaling 14%, of participants’ gross salaries. The Department has paid all contributions required through December 31, 2017.

**Tuscarawas County Health Department**  
*Tuscarawas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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**Note 11 - Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. OPERS contributes 1 percent of the employer contribution to fund these benefits.

**Note 12 – Contingent Liabilities**

The Department is a defendant in a lawsuit. Although management cannot presently determine the outcome of this suit, management believes that the resolution of this matter will not materially adversely affect the Department's financial condition.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Tuscarawas County Health Department  
Tuscarawas County  
897 East Iron Avenue  
Dover, Ohio 44622

To the Board of Health:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts and disbursements by fund type of the Tuscarawas County Health Department, Tuscarawas County, Ohio (the Department) as of and for the year ended December 31, 2017, and the related notes to the financial statements and have issued our report thereon dated May 25, 2018, wherein we noted the Department followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Department's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



***Charles E. Harris & Associates, Inc.***  
May 25, 2018



# Dave Yost • Auditor of State

**TUSCARAWAS COUNTY HEALTH DEPARTMENT**

**TUSCARAWAS COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 19, 2018**